

# CITY OF LONGMONT FINANCE DEPARTMENT

## SALES AND USE TAX DIVISION

### ANALYSIS OF TAXES

**August 2014**

#### SUMMARY

Total Taxes this Month:	\$	4,616,328
Compared to Last Year:		4,465,719
Percentage change:		3.4 %

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# SALES AND USE TAX SUMMARY CITY OF LONGMONT

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## August 2014

### Overview

**Month of August:** Total Sales and Use Tax for the month of August increased overall by 3.4% compared to last year. Current Sales Tax collection increased by 2.6% while current Use Tax collection decreased by 9.2%.

**Year to Date:** Total Sales and Use Tax through August increased by 9.7% for 2014. The Sales Tax component increased by 7.7% and the Use Tax component increased by 20.6%.

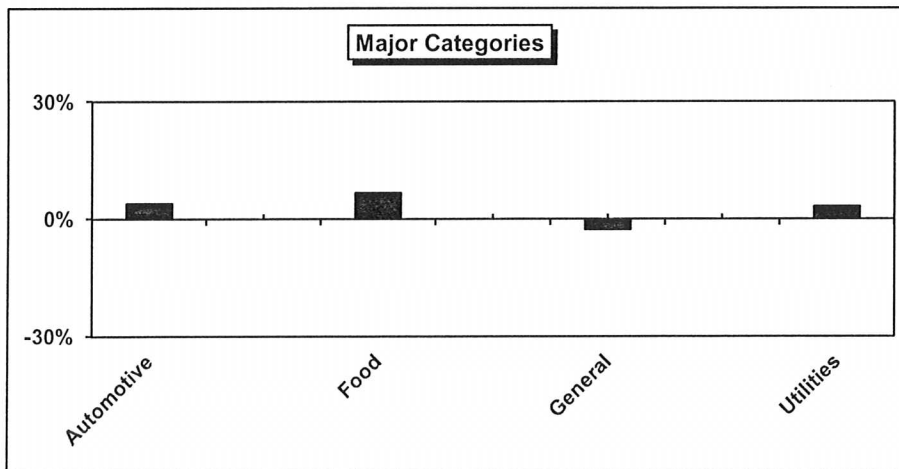
**Important note in understanding year-to-year comparative basis within this report:**

**Page 4 focuses upon total revenue** and reports year-to-year comparisons **inclusive of delinquent payments**. While both measurements are useful, it is important to understand that the Total % Change 2013-2014 on page 4 varies from the YTD Increase/(Decrease) column for sales and use tax components on page 5 because of the inclusion/exclusion of delinquencies.

**Pages 5 through 9** show changes from 2013 to 2014 for sales and use tax that is paid **on a current basis** from tax filers. The comparative changes for delinquencies are purposefully left blank to keep the focus upon the trends of the current filing.

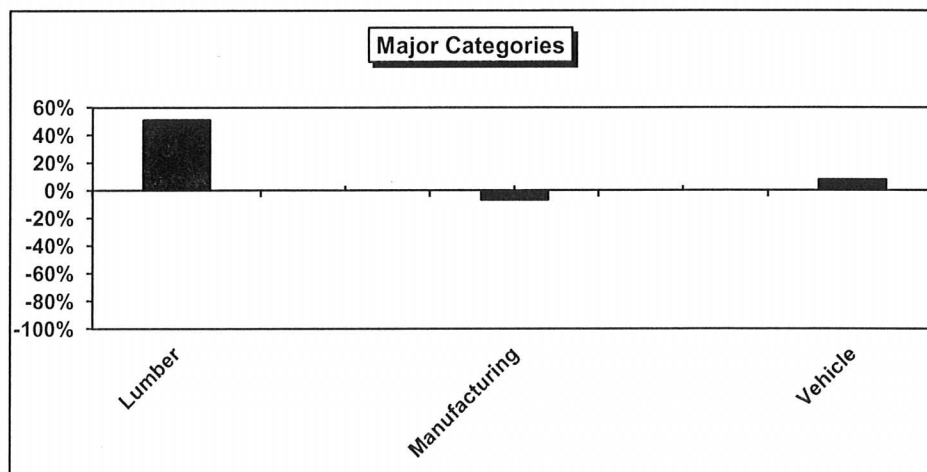
### Sales Tax Activity

The *Automotive*, *Food*, and *Utilities* categories showed increases of 3.9%, 6.6%, and 3.2%, while the *General* category showed a decrease of 2.7% when compared to 2013 year to date.



### Use Tax Activity

The *Lumber* and *Vehicle* categories showed increases of 51.1%, and 7.6%, while the *Manufacturing* category showed a decrease of 6.9% when compared to 2013 year to date.

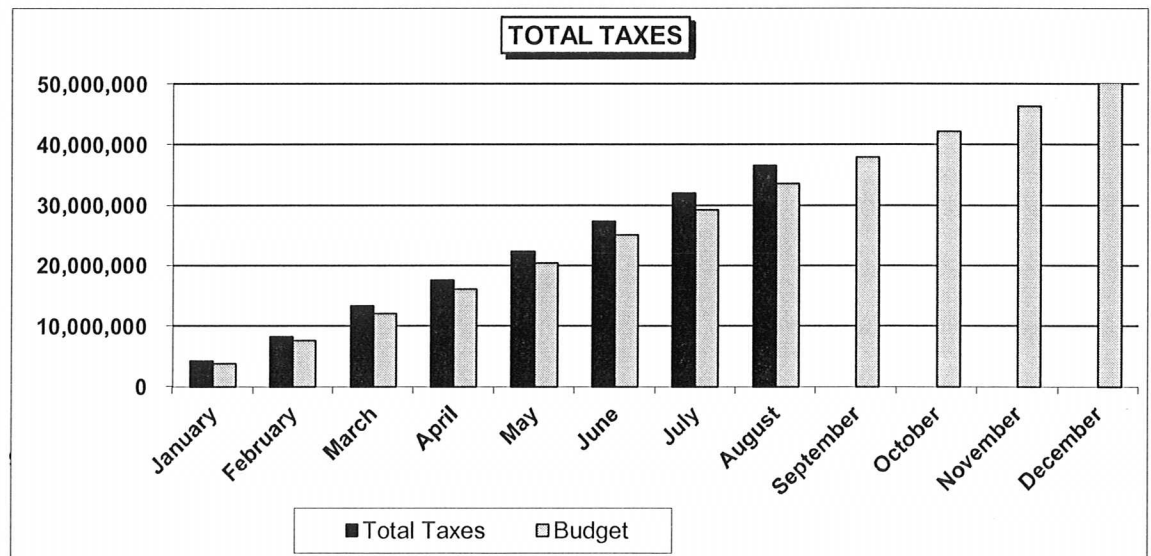


# SALES & USE TAX - BUDGET TO ACTUAL

August  
2014

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	Sales & Use 2014 BUDGET	Cumulative Sales & Use 2014 BUDGET	Cumulative % of 2014 Budget	Sales Tax 2014 ACTUAL	Use Tax 2014 ACTUAL	Total 2014 ACTUAL
January	3,870,932	3,870,932	7.4	3,319,983	904,423	4,224,406
February	3,789,810	7,660,742	14.6	3,339,202	711,927	4,051,129
March	4,472,681	12,133,424	23.2	3,864,056	1,210,301	5,074,357
April	3,999,676	16,133,099	30.9	3,588,390	669,113	4,257,503
May	4,396,558	20,529,658	39.3	4,128,622	640,476	4,769,099
June	4,596,424	25,126,082	48.0	4,220,580	735,328	4,955,908
July	4,179,865	29,305,947	56.0	3,958,060	705,756	4,663,817
August	4,300,349	33,606,296	64.3	3,882,646	733,682	4,616,328
September	4,395,540	38,001,836	72.7			-
October	4,233,571	42,235,407	80.8			-
November	4,178,854	46,414,261	88.8			-
December	5,880,127	52,294,388	100.0			-
<b>Total</b>	<b>\$ 52,294,388</b>			<b>\$ 30,301,539</b>	<b>6,311,006</b>	<b>36,612,546</b>



Note: Monthly budgets are based on 5 years of historical trend.

# Revenue Growth Per Fund / Current Year to Previous Year August 2014

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	2013 YTD Sales Tax	2013 YTD Use Tax	2013 YTD Total	2014 YTD Sales Tax	2014 YTD Use Tax	2014 YTD Total	Sales Tax % Change 2013 - 2014	Use Tax % Change 2013 - 2014	Total % Change 2013 - 2014	% Change needed to reach budget
General Fund	17,187,500	646,579	17,834,079	18,504,756	830,548	19,335,304	7.7%	28.5%	8.4%	1.13%
PIF Fund	-	2,549,562	2,549,562	-	3,023,502	3,023,502	n/a	18.6%	18.6%	-8.15%
Other Funds	10,957,033	2,037,540	12,994,574	11,796,783	2,456,957	14,253,740	7.7%	20.6%	9.7%	-0.05%
All Funds Total	28,144,534	5,233,682	33,378,216	30,301,539	6,311,006	36,612,546	7.7%	20.6%	9.7%	-0.05%
Budgeted Increase							1.2%	-6.6%	-0.05%	

## General Fund

For 2013, the City's financial policy allocated the 2% non-earmarked portion of the City's 3.275% tax to be split as 100% of the sales tax and 20.23% of the use tax to the General Fund. For 2014 the allocation of use tax to the General Fund increased to 21.55%. The result after eight months is that the General Fund share of revenue from sales and use tax is up by 8.4%. The increase necessary to reach the 2014 budget is 1.13%.

## Public Improvement Fund

For 2013, the City's financial policy allocated 79.77% of the 2% non-earmarked use tax to the Public Improvement Fund (PIF). In 2014 the allocation changed to 78.45%. After eight months, the PIF increased by 18.6%, which is above the 8.15% decrease needed to reach budget.

## Other Funds

Includes: Streets Fund, Open Space and Public Safety Fund. Since the allocation to these funds is unchanged in 2014, they are presented here as a combined total. The growth comparison for these funds will reflect a true overall sales and use tax growth since the overall tax rate for each fund is comparable in the year to year comparison. If these funds have decreases in excess of 0.05% they will not meet budget, however they currently show an increase of 9.7%.

# SALES AND USE TAX

August

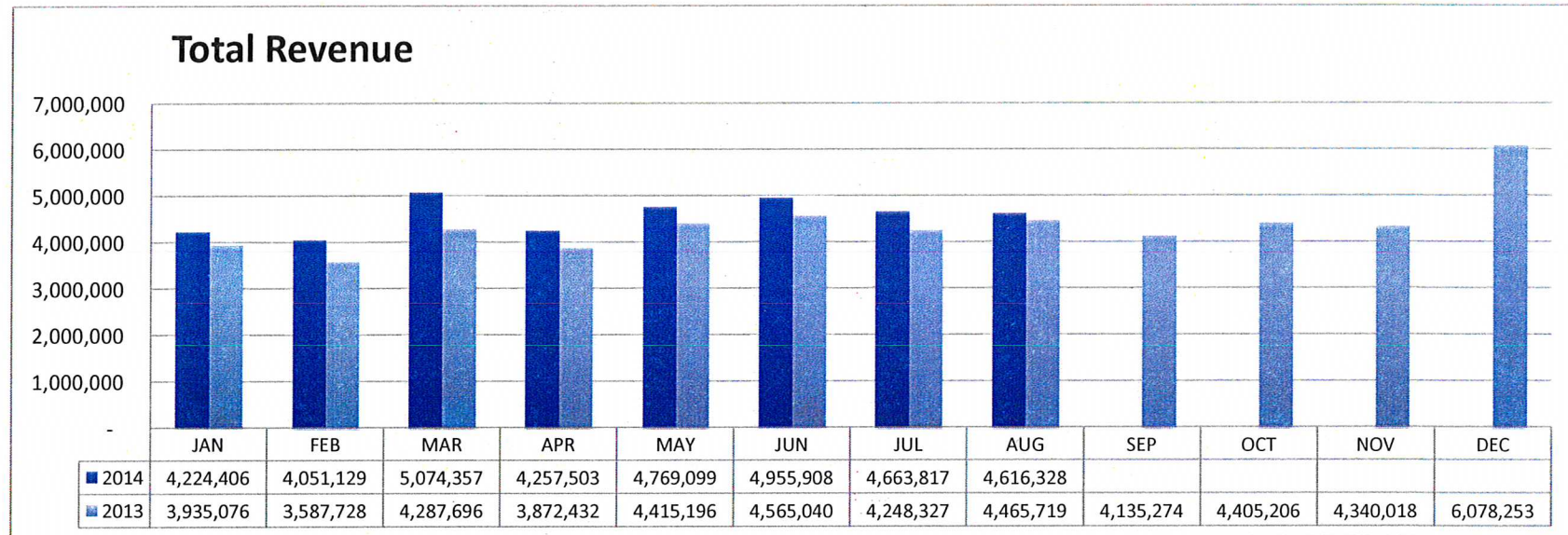
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## ACCOUNT GROUPS

## GRAND TOTALS

	August 2014	August 2013	INC (DEC)	YTD 2014	YTD 2013	INC (DEC)
Active Accounts	8,828	8,608	220	8,828	8,608	220
Net Taxable Sales	118,859,498	111,625,195	6.5 %	926,061,069	863,610,697	7.2 %
<b>Net Sales Tax</b>	<b>3,691,437</b>	<b>3,598,024</b>	<b>2.6 %</b>	<b>29,356,814</b>	<b>27,701,211</b>	<b>6.0 %</b>
Delinquent Sales Tax	145,237	39,329	-	689,032	366,233	-
<b>Use Tax</b>	<b>733,682</b>	<b>808,101</b>	<b>(9.2) %</b>	<b>5,949,694</b>	<b>5,115,294</b>	<b>16.3 %</b>
Delinquent Use Tax	0	12,250	-	361,313	118,390	-
Other Revenue*	45,972	8,015	-	255,694	77,086	-
<b>Total Revenue</b>	<b>4,616,328</b>	<b>4,465,719</b>	<b>3.4 %</b>	<b>36,612,547</b>	<b>33,378,214</b>	<b>9.7 %</b>



For reader ease, only significant items are displayed as increase / decrease percentages.

\* Other revenue includes: penalties, interest and net prior period adjustments less refunds.

# SALES AND USE TAX

August

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## ACCOUNT GROUPS

### 01000 Apparel

	August 2014	August 2013	INC (DEC)	YTD 2014	YTD 2013	INC (DEC)
Active Accounts	86	86	0	86	86	0
Net Taxable Sales	2,159,602	1,991,567	8.4 %	15,751,569	15,654,427	0.6 %
<b>Net Sales Tax</b>	<b>68,653</b>	<b>64,824</b>	<b>5.9 %</b>	<b>508,003</b>	<b>507,939</b>	<b>0.0 %</b>
Delinquent Sales Tax	1,713	0	-	3,591	1,314	-
<b>Use Tax</b>	<b>46</b>	<b>141</b>	<b>(67.4) %</b>	<b>2,936</b>	<b>3,292</b>	<b>(10.8) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	407	94	-	1,066	543	-
<b>Total Revenue</b>	<b>70,819</b>	<b>65,059</b>	<b>8.9 %</b>	<b>515,596</b>	<b>513,088</b>	<b>0.5 %</b>
% of Total Revenue	1.5 %	1.5 %	0.0 %	1.4 %	1.5 %	(0.1) %

### 02000 Automotive

Active Accounts	306	313	(7)	306	313	(7)
Net Taxable Sales	9,848,919	10,170,700	(3.2) %	76,751,972	73,216,405	4.8 %
<b>Net Sales Tax</b>	<b>284,986</b>	<b>327,901</b>	<b>(13.1) %</b>	<b>2,442,886</b>	<b>2,350,476</b>	<b>3.9 %</b>
Delinquent Sales Tax	547	2,998	-	12,854	20,554	-
<b>Use Tax</b>	<b>4,163</b>	<b>1,769</b>	<b>135.3 %</b>	<b>31,383</b>	<b>20,242</b>	<b>55.0 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	3,169	-	3,426	10,457	-
<b>Total Revenue</b>	<b>289,696</b>	<b>335,837</b>	<b>(13.7) %</b>	<b>2,490,549</b>	<b>2,401,729</b>	<b>3.7 %</b>
% of Total Revenue	6.3 %	7.5 %	(1.2) %	6.8 %	7.2 %	(0.4) %

### 03000 Food

Active Accounts	484	461	23	484	461	23
Net Taxable Sales	41,158,012	38,803,332	6.1 %	314,031,351	295,677,825	6.2 %
<b>Net Sales Tax</b>	<b>1,327,821</b>	<b>1,255,260</b>	<b>5.8 %</b>	<b>10,166,007</b>	<b>9,533,251</b>	<b>6.6 %</b>
Delinquent Sales Tax	14,556	10,616	-	69,275	82,063	-
<b>Use Tax</b>	<b>18,733</b>	<b>10,695</b>	<b>75.2 %</b>	<b>105,201</b>	<b>96,989</b>	<b>8.5 %</b>
Delinquent Use Tax	0	10,040	-	0	15,002	-
Other Revenue	45	1,590	-	17,318	15,012	-
<b>Total Revenue</b>	<b>1,361,156</b>	<b>1,288,201</b>	<b>5.7 %</b>	<b>10,357,801</b>	<b>9,742,316</b>	<b>6.3 %</b>
% of Total Revenue	29.5 %	28.8 %	0.7 %	28.3 %	29.2 %	(0.9) %



# SALES AND USE TAX

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## ACCOUNT GROUPS

### 04000 Home Furnishings

	August 2014	August 2013	INC (DEC)	YTD 2014	YTD 2013	INC (DEC)
Active Accounts	242	247	(5)	242	247	(5)
Net Taxable Sales	3,893,574	3,169,102	22.9 %	29,550,392	26,431,100	11.8 %
<b>Net Sales Tax</b>	<b>125,852</b>	<b>101,962</b>	<b>23.4 %</b>	<b>893,719</b>	<b>837,027</b>	<b>6.8 %</b>
Delinquent Sales Tax	660	940	-	59,770	15,436	-
<b>Use Tax</b>	<b>1,180</b>	<b>445</b>	<b>165.2 %</b>	<b>20,015</b>	<b>10,474</b>	<b>91.1 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	718	1,099	-	13,125	2,627	-
<b>Total Revenue</b>	<b>128,410</b>	<b>104,446</b>	<b>22.9 %</b>	<b>986,629</b>	<b>865,564</b>	<b>14.0 %</b>
% of Total Revenue	2.8 %	2.3 %	0.5 %	2.7 %	2.6 %	0.1 %

### 05000 General

Active Accounts	526	517	9	526	517	9
Net Taxable Sales	20,769,322	20,554,443	1.0 %	154,427,602	156,455,240	(1.3) %
<b>Net Sales Tax</b>	<b>660,971</b>	<b>669,159</b>	<b>(1.2) %</b>	<b>4,980,732</b>	<b>5,119,797</b>	<b>(2.7) %</b>
Delinquent Sales Tax	17,382	2,171	-	58,518	14,133	-
<b>Use Tax</b>	<b>3,229</b>	<b>2,989</b>	<b>8.0 %</b>	<b>24,140</b>	<b>19,154</b>	<b>26.0 %</b>
Delinquent Use Tax	0	0	-	5,923	1,971	-
Other Revenue	2,293	463	-	10,206	3,669	-
<b>Total Revenue</b>	<b>683,874</b>	<b>674,782</b>	<b>1.3 %</b>	<b>5,079,519</b>	<b>5,158,725</b>	<b>(1.5) %</b>
% of Total Revenue	14.8 %	15.1 %	(0.3) %	13.9 %	15.5 %	(1.6) %

### 06000 Lodging

Active Accounts	19	19	0	19	19	0
Net Taxable Sales	2,095,163	2,029,883	3.2 %	13,793,325	12,238,887	12.7 %
<b>Net Sales Tax</b>	<b>68,455</b>	<b>66,311</b>	<b>3.2 %</b>	<b>443,640</b>	<b>394,468</b>	<b>12.5 %</b>
Delinquent Sales Tax	0	0	-	6,803	4,572	-
<b>Use Tax</b>	<b>987</b>	<b>541</b>	<b>82.4 %</b>	<b>4,636</b>	<b>5,316</b>	<b>(12.8) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	8,282	1	-	10,773	56	-
<b>Total Revenue</b>	<b>77,724</b>	<b>66,853</b>	<b>16.3 %</b>	<b>465,852</b>	<b>404,412</b>	<b>15.2 %</b>
% of Total Revenue	1.7 %	1.5 %	0.2 %	1.3 %	1.2 %	0.1 %

# SALES AND USE TAX

August

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## ACCOUNT GROUPS

### 07000 Lumber

	August 2014	August 2013	INC (DEC)	YTD 2014	YTD 2013	INC (DEC)
Active Accounts	2,675	2,551	124	2,675	2,551	124
Net Taxable Sales	8,043,476	7,368,462	9.2 %	67,604,972	62,013,717	9.0 %
<b>Net Sales Tax</b>	262,788	240,123	<b>9.4 %</b>	2,193,404	1,962,609	<b>11.8 %</b>
Delinquent Sales Tax	0	0	-	7,270	45,309	-
<b>Use Tax</b>	157,168	186,997	<b>(16.0) %</b>	1,580,357	1,045,953	<b>51.1 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	52	-	3,106	9,699	-
<b>Total Revenue</b>	<b>419,956</b>	<b>427,172</b>	<b>(1.7) %</b>	<b>3,784,137</b>	<b>3,063,570</b>	<b>23.5 %</b>
% of Total Revenue	9.1 %	9.6 %	(0.5) %	10.3 %	9.2 %	1.1 %

### 08000 Professional

Active Accounts	1,946	1,952	(6)	1,946	1,952	(6)
Net Taxable Sales	1,735,937	1,586,501	9.4 %	15,065,227	13,715,218	9.8 %
<b>Net Sales Tax</b>	52,157	50,934	<b>2.4 %</b>	459,949	424,727	<b>8.3 %</b>
Delinquent Sales Tax	2,257	0	-	20,966	12,556	-
<b>Use Tax</b>	70,591	46,337	<b>52.3 %</b>	550,036	200,240	<b>174.7 %</b>
Delinquent Use Tax	0	0	-	97,302	5,522	-
Other Revenue	0	350	-	24,943	2,338	-
<b>Total Revenue</b>	<b>125,005</b>	<b>97,621</b>	<b>28.1 %</b>	<b>1,153,196</b>	<b>645,383</b>	<b>78.7 %</b>
% of Total Revenue	2.7 %	2.2 %	0.5 %	3.1 %	1.9 %	1.2 %

### 09000 Public Utility

Active Accounts	313	300	13	313	300	13
Net Taxable Sales	13,999,998	11,683,433	19.8 %	104,868,484	99,262,364	5.6 %
<b>Net Sales Tax</b>	370,028	381,614	<b>(3.0) %</b>	3,328,683	3,225,105	<b>3.2 %</b>
Delinquent Sales Tax	87,527	0	-	89,306	9,801	-
<b>Use Tax</b>	6,787	3,055	<b>122.2 %</b>	71,023	45,891	<b>54.8 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	19,141	27	-	19,402	1,783	-
<b>Total Revenue</b>	<b>483,483</b>	<b>384,696</b>	<b>25.7 %</b>	<b>3,508,414</b>	<b>3,282,580</b>	<b>6.9 %</b>
% of Total Revenue	10.5 %	8.6 %	1.9 %	9.6 %	9.8 %	(0.2) %



# SALES AND USE TAX

August

2014

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## ACCOUNT GROUPS

	August 2014	August 2013	INC (DEC)	YTD 2014	YTD 2013	INC (DEC)
<b><u>10000 Unclassified</u></b>						
Active Accounts	1,908	1,841	67	1,908	1,841	67
Net Taxable Sales	12,537,828	11,455,887	9.4 %	110,698,041	87,811,081	26.1 %
<b>Net Sales Tax</b>	386,010	349,372	<b>10.5 %</b>	3,232,586	2,695,370	<b>19.9 %</b>
Delinquent Sales Tax	19,420	22,604	-	326,589	147,514	-
<b>Use Tax</b>	23,831	30,590	<b>(22.1) %</b>	359,764	533,831	<b>(32.6) %</b>
Delinquent Use Tax	0	2,210	-	1,495	47,124	-
Other Revenue	15,075	1,059	-	66,940	21,816	-
<b>Total Revenue</b>	<b>444,336</b>	<b>405,835</b>	<b>9.5 %</b>	<b>3,987,374</b>	<b>3,445,655</b>	<b>15.7 %</b>
% of Total Revenue	9.6 %	9.1 %	0.5 %	10.9 %	10.3 %	0.6 %

## **11200 Home Occupations**

Active Accounts	110	111	(1)	110	111	(1)
Net Taxable Sales	406,016	402,428	0.9 %	4,225,465	3,179,853	32.9 %
<b>Net Sales Tax</b>	11,806	12,871	<b>(8.3) %</b>	101,858	101,612	<b>0.2 %</b>
Delinquent Sales Tax	1,175	0	-	32,231	0	-
<b>Use Tax</b>	11	1	<b>1,000.0 %</b>	60	55	<b>9.1 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	11	111	-	4,766	172	-
<b>Total Revenue</b>	<b>13,003</b>	<b>12,983</b>	<b>0.2 %</b>	<b>138,915</b>	<b>101,839</b>	<b>36.4 %</b>
% of Total Revenue	0.3 %	0.3 %	0.0 %	0.4 %	0.3 %	0.1 %

## **12000 Manufacturing**

Active Accounts	212	209	3	212	209	3
Net Taxable Sales	2,211,651	2,409,457	(8.2) %	19,292,669	17,954,580	7.5 %
<b>Net Sales Tax</b>	71,910	77,693	<b>(7.4) %</b>	605,347	548,830	<b>10.3 %</b>
Delinquent Sales Tax	0	0	-	1,859	12,981	-
<b>Use Tax</b>	179,515	218,534	<b>(17.9) %</b>	1,107,415	1,189,411	<b>(6.9) %</b>
Delinquent Use Tax	0	0	-	256,593	48,771	-
Other Revenue	0	0	-	80,623	8,914	-
<b>Total Revenue</b>	<b>251,425</b>	<b>296,227</b>	<b>(15.1) %</b>	<b>2,051,837</b>	<b>1,808,907</b>	<b>13.4 %</b>
% of Total Revenue	5.4 %	6.6 %	(1.2) %	5.6 %	5.4 %	0.2 %

## **00000 Boulder County Vehicle**

<b>Use Tax</b>	267,441	306,007	<b>(12.6) %</b>	<b>2,092,728</b>	<b>1,944,446</b>	<b>7.6 %</b>
% of Total Revenue	5.8 %	6.9 %	(1.1) %	5.7 %	5.8 %	(0.1) %

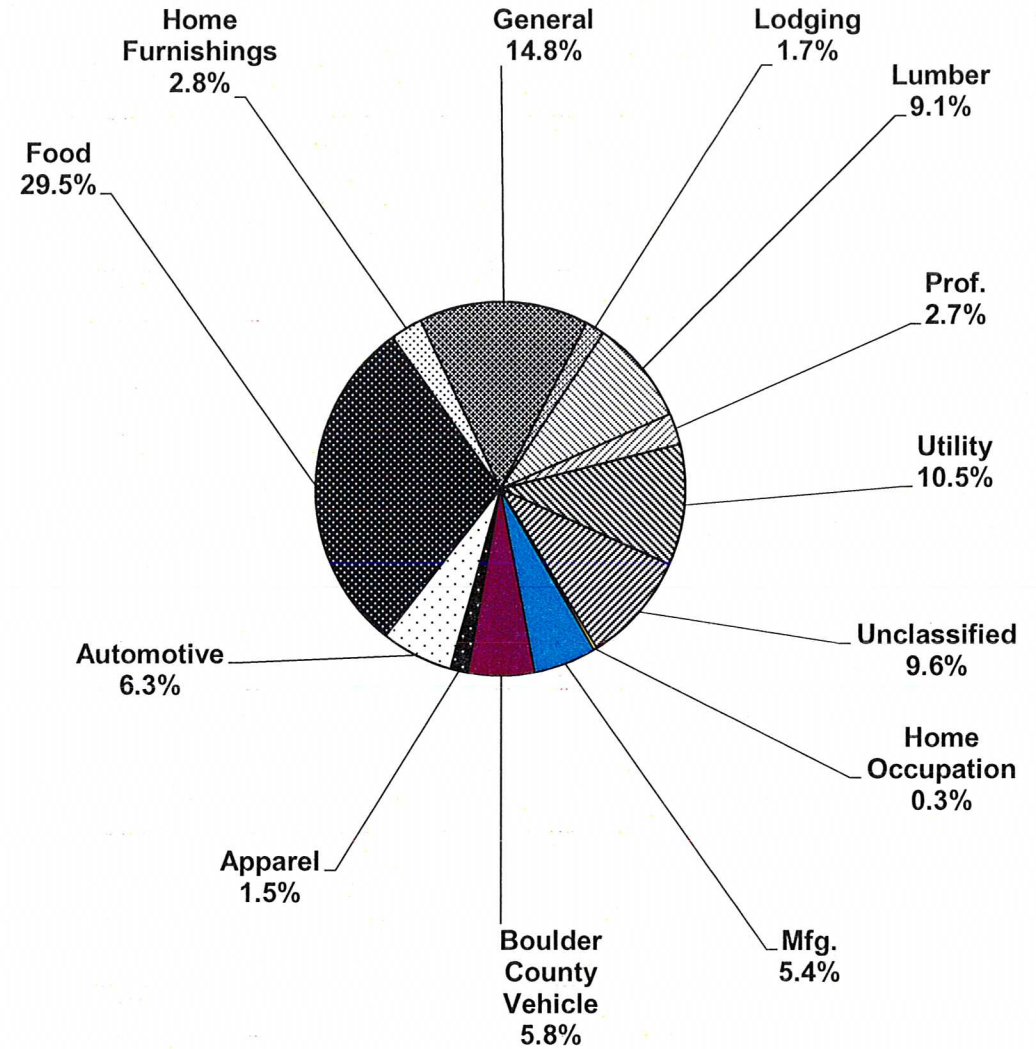
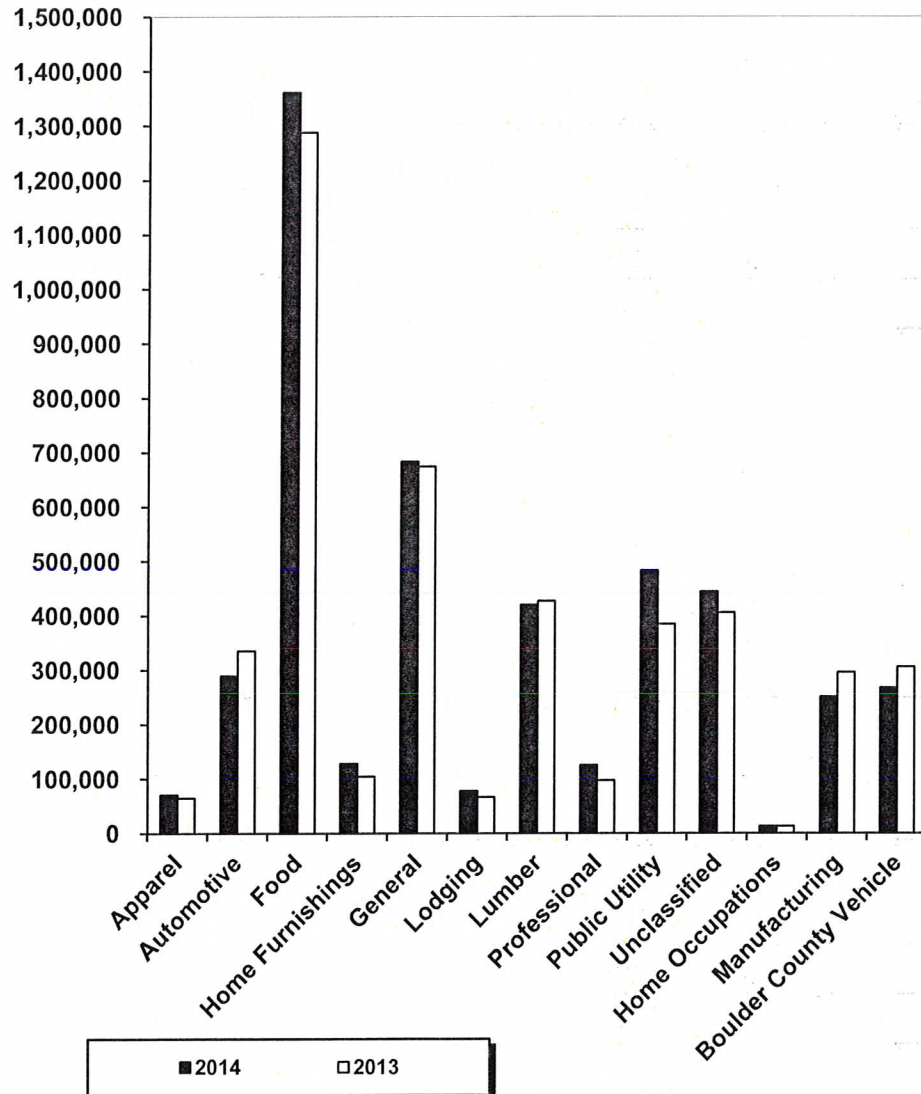
# Net Sales & Use Tax by Industry Type

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For The Month Of

August

2014



# SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

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		August 2014						
ACCOUNT GROUP	ACTIVE		August	August	INCR/	YTD	YTD	INCR/
ACCOUNT #	ACCTS		2014	2013	(DECR)	2014	2013	(DECR)
Apparel	86	Net Taxable Sales	2,159,602	1,991,567	8.4 %	15,751,569	15,654,427	0.6 %
01000		Total Revenue	70,819	65,059	8.9 %	515,596	513,088	0.5 %
Automotive	306	Net Taxable Sales	9,848,919	10,170,700	(3.2) %	76,751,972	73,216,405	4.8 %
02000		Total Revenue	289,696	335,837	(13.7) %	2,490,549	2,401,729	3.7 %
Food	484	Net Taxable Sales	41,158,012	38,803,332	6.1 %	314,031,351	295,677,825	6.2 %
03000		Total Revenue	1,361,156	1,288,201	5.7 %	10,357,801	9,742,316	6.3 %
Home Furnishings	242	Net Taxable Sales	3,893,574	3,169,102	22.9 %	29,550,392	26,431,100	11.8 %
04000		Total Revenue	128,410	104,446	22.9 %	986,629	865,564	14.0 %
General	526	Net Taxable Sales	20,769,322	20,554,443	1.0 %	154,427,602	156,455,240	(1.3) %
05000		Total Revenue	683,874	674,782	1.3 %	5,079,519	5,158,725	(1.5) %
Lodging	19	Net Taxable Sales	2,095,163	2,029,883	3.2 %	13,793,325	12,238,887	12.7 %
06000		Total Revenue	77,724	66,853	16.3 %	465,852	404,412	15.2 %
Lumber	2,675	Net Taxable Sales	8,043,476	7,368,462	9.2 %	67,604,972	62,013,717	9.0 %
07000		Total Revenue	419,956	427,172	(1.7) %	3,784,137	3,063,570	23.5 %
Professional	1,946	Net Taxable Sales	1,735,937	1,586,501	9.4 %	15,065,227	13,715,218	9.8 %
08000		Total Revenue	125,005	97,621	28.1 %	1,153,196	645,383	78.7 %
Public Utility	313	Net Taxable Sales	13,999,998	11,683,433	19.8 %	104,868,484	99,262,364	5.6 %
09000		Total Revenue	483,483	384,696	25.7 %	3,508,414	3,282,580	6.9 %
Unclassified	1,908	Net Taxable Sales	12,537,828	11,455,887	9.4 %	110,698,041	87,811,081	26.1 %
10000		Total Revenue	444,336	405,835	9.5 %	3,987,374	3,445,655	15.7 %
Home Occupations	110	Net Taxable Sales	406,016	402,428	0.9 %	4,225,465	3,179,853	32.9 %
11200		Total Revenue	13,003	12,983	0.2 %	138,915	101,839	36.4 %
Manufacturing	212	Net Taxable Sales	2,211,651	2,409,457	(8.2) %	19,292,669	17,954,580	7.5 %
12000		Total Revenue	251,425	296,227	(15.1) %	2,051,837	1,808,907	13.4 %
Boulder County Vehicle	1	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
00000		Total Revenue	267,441	306,007	(12.6) %	2,092,728	1,944,446	7.6 %
GRAND TOTALS	8,828	Net Taxable Sales	118,859,498	111,625,195	6.5 %	926,061,069	863,610,697	7.2 %
		Total Revenue	4,616,328	4,465,719	3.4 %	36,612,547	33,378,214	9.7 %

<b>1000 Apparel</b>	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
<b>2000 Automotive</b>	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, and Service Stations.
<b>3000 Food</b>	Bakeries, Bars, Candy stores, Fruit & Vegetable stands, Grocery stores, Liquor stores, Meat cutting stores, Restaurants, and Water sold in containers.
<b>4000 Home Furnishings</b>	Carpets, Electrical appliance sales and repairs, Home Furnishings, Household appliances, Interior Decorators, Musical Instruments, Radios, Records, Tapes, Televisions, Upholsterers, and Repair supplies.
<b>5000 General</b>	Department Stores, Drug Stores, Fabrics shops, Sewing supplies, Hardware stores, Jewelry stores, Leather goods, Salvage yards, Second Hand Stores, Sporting Goods & Guns, Variety, and Specialty shops.
<b>6000 Lodging</b>	Hotels, Motels, and Boarding Houses that rent for a period of less than 30 days.
<b>7000 Lumber</b>	Building Contractors, Building hardware and machinery, Building material dealers, Electrical Equipment Suppliers, Fencing, Glass, Heating and air conditioning installers and suppliers, Painters and paint stores, Plumbers and plumbing suppliers, Tile, Wallpaper, and other Miscellaneous Building Supplies.
<b>8000 Professional</b>	Accountants, Advertising agencies, Attorneys, Auctioneers, Banks, Barber shops, Beauty shops, Bookkeepers, Child care, Commission dealers, Dentists, Doctors, Graphic Designs, Insurance sales, Optical sales, Photographers, Professional Sales, Realtors, Sale Barns, Training Services, and Travel agencies.
<b>9000 Public Utility</b>	Cable TV, Gas Companies, Electric utility suppliers, Telephones, and Telephone Systems.
<b>10000 Unclassified Group - Retail</b>	Agricultural Equipment, Agricultural supplies, Animal Products, Book Stores, Business Forms, Computer Equipment, Clubs, Concessionaire's, Florists, Janitorial Supplies, Lawn and garden supplies, Magazines, Machine shops, Medical Supplies, Mortuaries, Office Equipment, Pet Shops, Pool Supplies, Restaurant Equipment, Recreation Parlors, School supplies, and Vending Machines.
<b>11000 Home Occupation</b>	Amway, Aloe Vera, Avon, Shaklee and all other Door to Door Sales.
<b>12000 Manufacturing</b>	This category includes all manufacturing processes that occur in the City of Longmont.

## SUMMARY OF SALES &amp; USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

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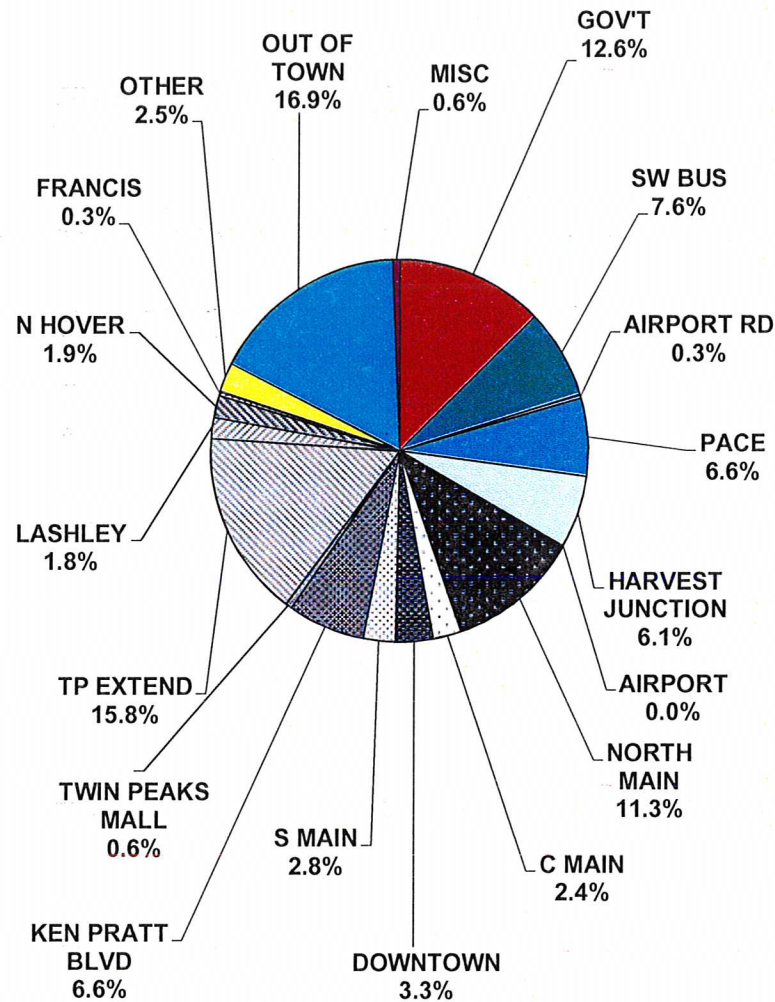
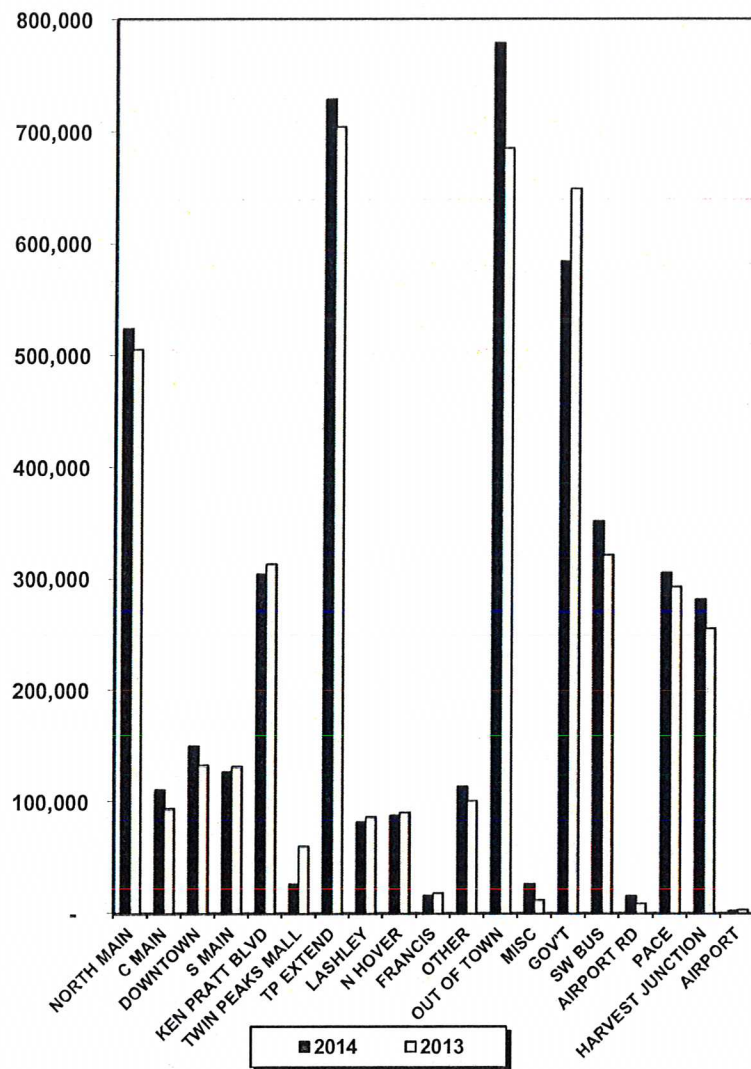
		August 2014						
LOCATION		% OF TOTAL	August 2014	August 2013	INCR/ (DECR)	YTD 2014	YTD 2013	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	13.4%	15,911,167	15,349,264	3.7 %	121,668,849	118,927,854	2.3 %
	Total Revenue	11.3%	523,911	505,323	3.7 %	4,007,404	3,921,202	2.2 %
CENTRAL MAIN	Net Taxable Sales	2.9%	3,418,520	2,871,307	19.1 %	25,248,118	21,742,768	16.1 %
	Total Revenue	2.4%	111,032	94,273	17.8 %	825,956	714,160	15.7 %
DOWNTOWN	Net Taxable Sales	3.8%	4,529,536	3,815,695	18.7 %	32,877,844	30,366,732	8.3 %
	Total Revenue	3.3%	150,278	133,051	12.9 %	1,084,727	1,004,778	8.0 %
SOUTH MAIN	Net Taxable Sales	3.1%	3,629,517	3,919,279	(7.4) %	28,126,452	27,727,842	1.4 %
	Total Revenue	2.8%	127,256	131,919	(3.5) %	930,103	902,369	3.1 %
KEN PRATT BOULEVARD	Net Taxable Sales	8.6%	10,187,057	9,407,753	8.3 %	77,191,021	62,178,475	24.1 %
	Total Revenue	6.6%	304,301	313,235	(2.9) %	2,528,471	2,081,302	21.5 %
TWIN PEAKS MALL	Net Taxable Sales	0.6%	751,616	1,847,199	(59.3) %	8,427,404	16,636,566	(49.3) %
	Total Revenue	0.6%	26,288	60,396	(56.5) %	280,126	545,775	(48.7) %
TW PKS SQ EXTENDED	Net Taxable Sales	18.5%	21,970,834	21,061,649	4.3 %	170,593,769	166,856,809	2.2 %
	Total Revenue	15.8%	728,654	704,003	3.5 %	5,627,645	5,526,629	1.8 %
LASHLEY	Net Taxable Sales	2.1%	2,475,876	2,582,056	(4.1) %	18,699,185	18,578,321	0.7 %
	Total Revenue	1.8%	81,879	86,624	(5.5) %	632,729	642,197	(1.5) %
NORTH HOVER	Net Taxable Sales	2.3%	2,675,940	2,753,599	(2.8) %	21,414,265	21,304,993	0.5 %
	Total Revenue	1.9%	87,929	90,483	(2.8) %	704,064	703,979	0.0 %
FRANCIS	Net Taxable Sales	0.4%	471,502	556,901	(15.3) %	3,929,929	4,148,527	(5.3) %
	Total Revenue	0.3%	15,801	17,998	(12.2) %	131,404	136,811	(4.0) %
ALL OTHERS	Net Taxable Sales	2.5%	3,020,491	2,687,984	12.4 %	21,177,662	19,722,068	7.4 %
	Total Revenue	2.5%	113,951	101,214	12.6 %	851,584	720,453	18.2 %
OUT OF TOWN	Net Taxable Sales	18.7%	22,190,114	19,184,746	15.7 %	186,552,808	155,512,186	20.0 %
	Total Revenue	16.9%	778,820	685,170	13.7 %	6,486,726	5,709,959	13.6 %
MISCELLANEOUS	Net Taxable Sales	0.6%	743,859	300,857	147.2 %	3,100,885	3,990,039	(22.3) %
	Total Revenue	0.6%	26,331	11,718	124.7 %	106,077	142,332	(25.5) %
CITY, BLDR CO	Net Taxable Sales	4.3%	5,066,094	4,850,098	4.5 %	35,636,983	34,055,917	4.6 %
	Total Revenue	12.6%	583,780	648,951	(10.0) %	4,801,262	4,083,981	17.6 %
SW BUSINESS	Net Taxable Sales	2.9%	3,428,292	3,362,970	1.9 %	31,859,495	28,980,587	9.9 %
	Total Revenue	7.6%	351,432	321,353	9.4 %	3,001,871	2,164,286	38.7 %
AIRPORT ROAD	Net Taxable Sales	0.4%	445,173	265,561	67.6 %	3,367,916	2,040,620	65.0 %
	Total Revenue	0.3%	15,456	8,587	80.0 %	113,911	67,960	67.6 %
PACE	Net Taxable Sales	7.9%	9,342,931	8,944,518	4.5 %	69,451,770	68,012,967	2.1 %
	Total Revenue	6.6%	305,295	292,879	4.2 %	2,284,683	2,239,354	2.0 %
HARVEST JUNCTION	Net Taxable Sales	7.2%	8,562,362	7,794,140	9.9 %	66,273,128	62,395,886	6.2 %
	Total Revenue	6.1%	281,636	255,423	10.3 %	2,192,762	2,050,085	7.0 %
AIRPORT	Net Taxable Sales	0.0%	38,617	69,619	(44.5) %	463,586	431,539	7.4 %
	Total Revenue	0.0%	2,298	3,119	(26.3) %	21,042	20,602	2.1 %
TOTALS	Net Taxable Sales	100%	118,859,498	111,625,195	6.5 %	926,061,069	863,610,696	7.2 %
	Total Revenue	100%	4,616,328	4,465,719	3.4 %	36,612,547	33,378,214	9.7 %



# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

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For The Month Of  
**August**  
**2014**





## **DESIGNATION**

## **APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION**

15

**NORTH MAIN**

**N** Business between TERRY and EMERY from HWY 66 to 17TH AVE.

**CENTRAL MAIN**

**C** Business between TERRY and EMERY from 17TH AVE. to LONGS PEAK AVE.

**DOWNTOWN**

**D** Business between TERRY and EMERY from LONGS PEAK AVE. to a half block South of 1ST Ave. and between EMERY and MARTIN from 4TH AVE. to one block South of 1ST. AVE.

**SOUTH MAIN**

**S** Business between TERRY and EMERY from South of 1ST AVE. to PIKE ROAD, except business with a KEN PRATT BOULEVARD address.

**KEN PRATT BOULEVARD**

**F** Business on KEN PRATT BOULEVARD from MAIN STREET to SUNSET plus Business triangulated by NELSON ROAD to SUNSET and BURLINGTON NORTHERN RIGHT OF WAY, and business on PRATT PARKWAY from 1ST to KEN PRATT BOULEVARD.

**TWIN PEAKS MALL**

**T** Business on the TWIN PEAKS MALL Complex.

**TW PKS SQ EXTENDED**

**P** Business generally South of Rogers Road, West of SOUTH SUNSET STREET, East of DRY CREEK DRIVE, North of BURLINGTON NORTHERN RIGHT OF WAY, excluding TWIN PEAKS MALL.

**LASHLEY**

**L** Business on LASHLEY from 9TH AVE. to ROGERS ROAD, plus all of WEAVER BUSINESS PARK and business on 9TH AVE. from EMERY to LASHLEY.

**NORTH HOVER**

**H** Business on HOVER ST between HWY 66 and MOUNTAIN VIEW AVE.

**FRANCIS**

**R** Business on FRANCIS ST. between 11TH AVE. and 17TH AVE.

**ALL OTHERS**

**E** All other licensed business within the City limits of Longmont.

**OUT OF TOWN**

**O** All out of town Business licensed to collect Longmont taxes.

**AIRPORT**

**A** Business located at the Vance Brand Municipal Airport

**MISCELLANEOUS**

**X** Non-licensed and Temporary Business.

**CITY, BLDR CO**

**V** City Utilities and Building Permits, as well as Boulder County Motor Vehicle.

**SW BUSINESS**

**W** Business generally located North of LEFTHAND CREEK, East of BURLINGTON NORTHERN RIGHT OF WAY, West of SOUTH BOWEN and South of OLD DRY CREEK. Also South of NELSON ROAD, East of CLOVER CREEK DRIVE, West and North of BURLINGTON NORTHERN RIGHT OF WAY.

**AIRPORT ROAD**

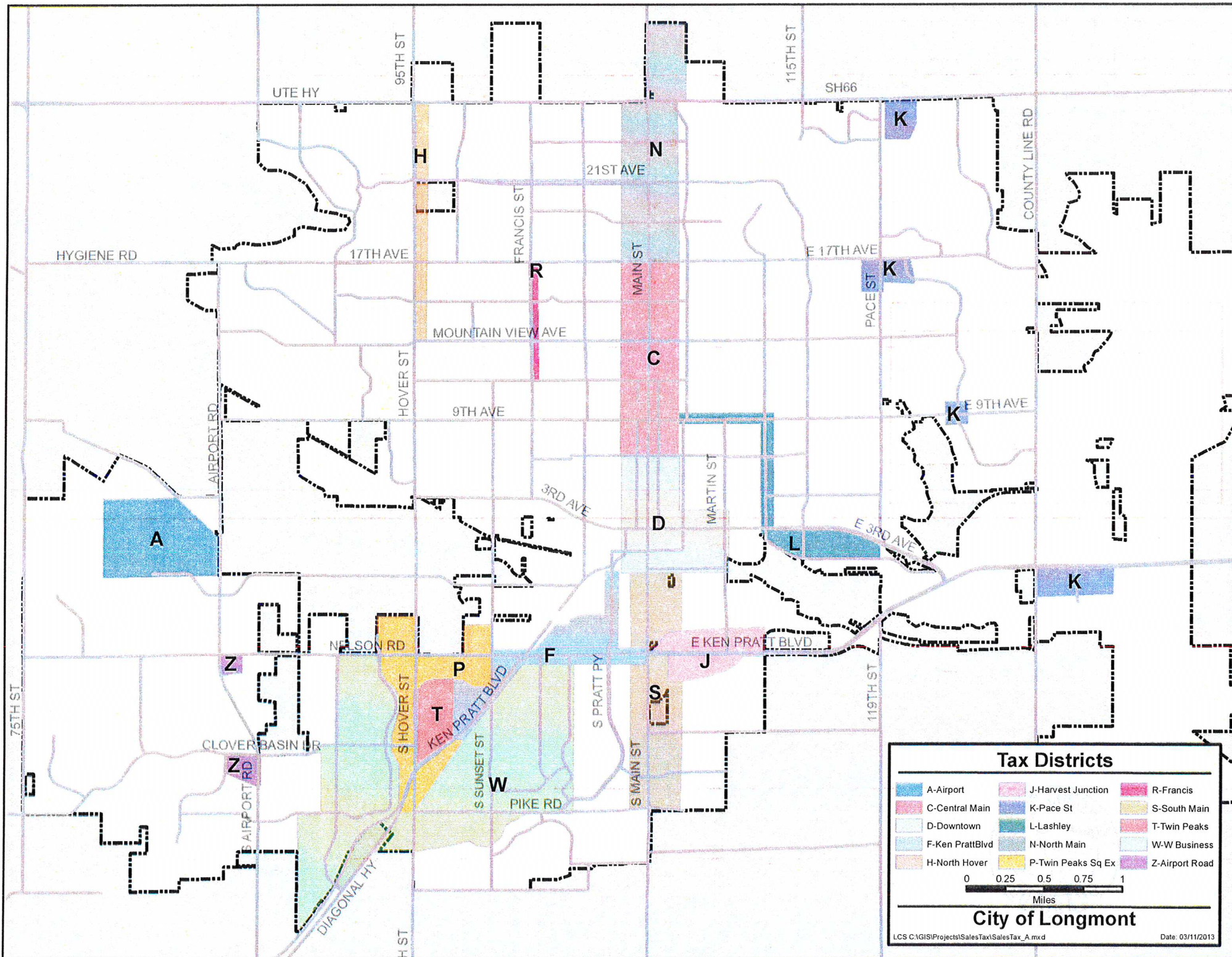
**Z** Business generally located on AIRPORT ROAD North of PIKE ROAD, South of NELSON ROAD.

**PACE STREET**

**K** Business generally located on and east of PACE STREET and South of HIGHWAY 66.

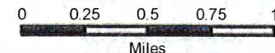
**HARVEST JUNCTION**

**J** Businesses generally located on KEN PRATT BOULEVARD East of MAIN STREET and West of LEFTHAND CREEK.



### Tax Districts

- |                  |                    |                |
|------------------|--------------------|----------------|
| A-Airport        | J-Harvest Junction | R-Francis      |
| C-Central Main   | K-Pace St          | S-South Main   |
| D-Downtown       | L-Lashley          | T-Twin Peaks   |
| F-Ken Pratt Blvd | N-North Main       | W-W Business   |
| H-North Hover    | P-Twin Peaks Sq Ex | Z-Airport Road |



City of Longmont

# LODGERS TAX

## August 2014

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	2014 MONTHLY	PERCENT CHANGE	2013 MONTHLY	2014 YTD	PERCENT CHANGE	2013 YTD
January	20,874	8.0 %	19,327	20,874	8.0 %	19,327
February	20,706	8.5 %	19,082	41,580	8.3 %	38,409
March	30,363	41.9 %	21,399	71,943	20.3 %	59,808
April	27,169	12.3 %	24,201	99,112	18.0 %	84,009
May	37,126	12.7 %	32,952	136,238	16.5 %	116,961
June	38,689	13.3 %	34,157	174,927	15.8 %	151,118
July	42,948	3.2 %	41,611	217,875	13.0 %	192,729
August	37,733	(4.1) %	39,344	255,608	10.1 %	232,073
September		0.0 %			0.0 %	
October		0.0 %			0.0 %	
November		0.0 %			0.0 %	
December		0.0 %			0.0 %	
Total	<u>\$ 255,608</u>	10.1 %	<u>\$ 232,073</u>			